GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE, GENERAL AND REVENUE SECRETARIAT.

NOTIFICATION No. L. 7503—L. B. 92-23-18, DATED 19TH MARCH 1924.

Under Sections 13, 28, 37 (*g*), 59 and 62 of the Local Boards and Village Panchayets Regulation, VI of 1918, and in exercise of all other powers enabling Government in this behalf, the Government of His Highness the Maharaja of Mysore are pleased to make the following rules for the guidance of Village Panchayets and Taluk and District Boards in respect of the preparation and submission of their Budget Estimates of receipts and expenditure.

2. These rules will come into force at once and be applicable to the Budget Estimates for the year 1924-25.

By Order,
B. NAGAPPA,
Secretary to Government,
Local and Legislative Departments.

BUDGET RULES.

BUDGET ESTIMATES OF PANCHAYETS.

1. The Taluk Board will obtain not later than the 15th January from every Village Panchayet in the taluk a budget estimate showing the probable receipts and expenditure under all heads during the ensuing financial year with a separate statement of works required to be carried out during the year. The Taluk Board shall scrutinise and pass every such budget under Section 59 (*b*) of Regulation VI of 1918 and shall communicate its sanction to the Village Panchayet not later than the 15th February.

BUDGET ESTIMATES OF TALUK BOARDS.

2. The President of the District Board shall, before the end of November, communicate to each Taluk Board within the district the sum proposed to be transferred from District Funds to such Taluk Board for the ensuing year under Section 25 (iii) of the Regulation and a statement of services to be maintained and the works to be executed, within the limits of each taluk. The Taluk Board will, after the receipt and sanction of the budget estimates of of all the Village Panchayets comprised within the taluk and on or before the 15th February, submit to the District Board its own budget estimate of the probable receipts and expenditure under all heads during the ensuing financial year in the forms prescribed in Rule 7, together with a statement of the probable receipts, expenditure and balances of each Village Panchayet in the taluk in Form No. I. Under Section 13 of the Local Boards and Village Panchayets Regulation, the District Board is authorised to sanction the budgets of Taluk Boards provided that no material alterations are made without giving the Taluk Boards concerned an opportunity to show cause why such alterations should not be made.

ESTIMATES FOR WORKS TO BE CARRIED OUT BY P. W. DEPARTMENT.

3. The District Board shall, as soon as possible after the receipt of all the Taluk Boards' estimate forward to the Executive Engineer of the District a list of all the works required to be carried out by the Public Works Department during the ensuing year, for estimating the cost of each work and also for suggesting any work or works which he may think necessary.

4. On or before the 1st March, the Executive Engineer will return the list to the board with the required information.

CESSES AND CONTRIBUTIONS ON ACCOUNT OF DISPENSARIES.

5. On or before the 15th February, the Deputy Commissioner shall intimate to the District Board the amount of probable collections of 75 per cent of the cess on land revenue, of the 67 per cent of the cess on Excise and Forest Revenue assigned to Local Boards; and, of the Mohatarfa similarly assigned to the District Board; as also of the Railway and Education Cesses. The probable amounts of expenditure from the Railway and Education

(*b*) no new charges (excepting public works) shall be included in the budget without the previous sanction of Government;

(*c*) the Local Board shall never without the previous sanction of Government exhaust its balance in the treasury and the budget estimate shall be so framed as to provide for an adequate working balance not falling short in any case of one-eighth of the total estimated income for the year;

(*d*) a list showing the alterations in the sanctioned scale of establishment, authorised since the submission of the previous year's budget should be forwarded with each budget. Every year a complete list showing the scale of all sanctioned establishments should be forwarded with the budget;

(*e*) the net proceeds of the revenue from tolls levied under clauses *iv* and *v* of subsection (1) of Section 23 of the Local Boards and Village Panchayets Regulation shall be applied wholly to the construction, repair and maintenance of roads and bridges vested in District Boards;

(*f*) the estimates should provide for all the receipts and charges whether under service or debt heads including railway and education cesses and loans appertaining to Local Boards. Provision should be made for what is expected to be actually received or paid (under proper sanction) during the year including the arrears of past years and not for the demand or the liabilities falling due within the year;

(*g*) the explanation of variations should include not only the difference between the revised estimate of the current year and the estimate for the ensuing year but also between the actuals of the past year and the estimate for the ensuing year,

(*h*) explanations for variations in figures should be furnished opposite to the entry concerned in the last column;

(*i*) local boards should include in their annual estimates under the appropriate major heads provision for works, establishments or other charges which although not specifically sanctioned at the time the budget estimates are prepared will yet in all probability come under sanction in the course of the year. Such probable expenditure must be of a character sufficiently definite for at least a rough forecast of it to be formulated and explained. However, no funds should generally be provided for works until they are selected and estimates got ready for them. Adequate provision should in the first instance, be made for such "Incomplete Works" as are not abandoned by the local boards, the amount being fixed in the light of past experience;

(*j*) the estimates of expenditure may include as many optional items as are approved by the local board provided that the estimated closing balance does not fall short of the prescribed minimum and the accumulation of funds is not necessary for carrying out any big projects;

(*k*) the Boards should exert their best to promptly realise their estimated income and curtail the expenditure to the necessary extent should any fall in the estimated income be apprehended. They should also at the time of passing their budget examine their financial condition and regulate their expenditure on recurring and obligatory items so that it may be well within their normal income. They should view with special caution all proposals for increase of a recurring nature and sanction them only if their normal income admits of bearing the extra charge involved;

(*l*) the normal income and expenditure of the boards should be arrived at by deducting the totals of the extraordinary items of income and expenditure and in order to ensure that the normal income and expenditure are correctly calculated and the financial position is properly reviewed a statement should be prepared and well scrutinised at the time of passing the budget and a copy thereof submitted to Government along with the budget every year in Form J prescribed in Rule 7;

(*m*) under contribution from State Funds, provision should be made for special assignments made by Government for roads, etc., specifying the purpose for which they are made and quoting the order of Government sanctioning such allotment. Payments for contributions to Government on account of services rendered and pensionary contributions as well as grants-in-aid should also be provided for;

(*n*) when the receipts from a toll gate are divided between two local boards or between a local board and a municipal council or between a local board and the Government, the net receipts only of the local board which collects the tolls should be entered in the budget, the gross receipts and the share handed over to the other local board or Government or municipal council being shown in a foot note to the statement;

(*o*) provision for charges for prevention of the spread of epidemics including cost of desinfectants should also be made;

(*p*) the estimates for receipts and for varying charges, *e.g.*, contingencies, etc., should be based on the average of the past three years. The average however is only to be regarded as a guide and any increase or decrease should be clearly explained;

Cesses during the ensuing year shall be ascertained from the respective departments. the same time the Senior Surgeon shall also intimate to the board the amount of con tion payable on account of dispensaries.

District Board Budget and Consolidated District Budget.

6. The Finance Committee shall then compile a budget estimate of the recei expenditure appertaining to the District Fund. Until further orders, 50 per cent of th cess on Land Revenue levied within the taluk will be credited to the Taluk Fund whi remaining 26 per cent of the cess on Land Revenue and the 67 per cent of the c Excise and Forest Revenues and the entire income from mohatarfa will be credited District Fund. When dealing with Taluk Board Budgets references should be to the Taluk Boards concerned where necessary and a period of twenty should be allowed for any representations which they may wish to make. The final meeting of the District Board should be arranged for on or before the 15thA that both the estimates above referred to may be completed and duly passed b time. After the Taluk Board estimates are passed by the District Board, in acco with the general rules prescribed in para 11 below under Section 13 of Regulation, 1918, the District Board's sanction will be communicated to the Taluk Boards not late 1st May. The estimates appertaining to the Taluk Funds may be retained in the D Board Office and the detailed budget statements for the District Board prescribed in and a statement in Form No. I showing the income, expenditure and balances of each Taluk Boards and Village Panchayets should be despatched to the Deputy Commis who shall submit the same to Government not later than 1st May.

Form of Budget Estimates.

7. The budget estimates of the Village Panchayets will be drawn up in the for pended to the rules published under Notification No. 12720—L. B. 6-18-4, dated th April 1919, under the general control of the Taluk Board while those of the Local will consist of the following statements:—

(*a*) Abstract estimates of revenue and expenditure.
(*b*) Statement showing details of estimates of receipts.
(*c*) Statement showing details of estimates of expenditure.

Note.—Details of establishments should not be shown in this statement.

(*d*) Statement showing the public works to be carried out.
(*e*) Statement showing the variation in the length of roads repaired and the allotted therefor.
(*f*) Statement showing details of charges under medical relief for the year.
(*g*) Statement showing the variation in scale of establishments adopted in the estimates for the year of budget and previous year.
(*h*) Statement showing the details of establishments paid from Local Funds.
(*i*) Statement showing the estimates of demand, collection and balance under Funds.
(*j*) Statement showing the normal income and expenditure of the Local Boar
(*k*) Statement showing details of balances and investments.

Contents of Budget.

8. The budget shall set forth the estimated receipts and expenditure under eac minor and detailed head of account and the opening and closing balances and shall b panied by explanatory notes on variations and on the data from which the estim prepared.

9. The budgets should not be accompanied by any covering letters from the P of the District Boards save in every exceptional cases, the required explanations of i variations in figures, which should be as brief as possible consistent with clearness f nished opposite the entries concerned on pages facing the estimates.

10. All proposals relating to establishments should be excluded from the bud care should be taken that all proposals for increases or decreases in establishment rule fully considered and disposed of prior to the time of preparing the estimates.

Instructions with regard to the preparation of budgets.

11. The following general rules apply to the preparation of the District Fund and also, as nearly as may be to the preparation of the Taluk Board Budget:—

(*a*) the estimates shall be so framed as to avoid as much as possible su
[illegible] events from closing balances;

(4) Assessed by the Municipal Council to Municipal taxation provided the tax has been paid in advance.
(5) Possessed by a person who was compounded with the Revenue authorities for a prescribed sum in accordance with the rules approved by Government.
(6) Engaged by the Postal Department to convey mails.
(7) Belonging to the Hon'ble the British Resident in Mysore.
(8) Belonging to Government servants travelling on duty who are certified by their respective immediate superiors as being not entitled to travelling allowance.
(9) Belonging to His Highness the Maharaja or His Highness the Yuvaraja.

Any breach of the above conditions of rules on the part of the Contractor or his will entail the forfeiture of the deposit or the levy of a fine not exceeding Rs. 50 per fringement. If the fine be not paid or in the event of instalments or other sums due paid within the prescribed date, it shall be competent to the Deputy Commissioner and further collection of toll by the contractor and dispose of the right to collect the ing the remaining period by a resale or otherwise. The resale will be held at the risk defaulting contractor who shall be liable to make good all losses accruing, but shall not led to any profits arising from the resale.

The imposition of fine or resale of the contract shall be no bar to the prosecution contractor or his employees for any offence or to the institution of other legal steps them under any law in force for the time being.

SCHEDULE A.

1.	Name of toll-gate	... Hydergherghat.
2.	Situation of the gate	... Good.
3.	Whether toll is to be levied on through traffic, in-coming traffic.	Nil.
4	Traffic specially excepted from payment of toll on account of the peculiar situation of the toll-gate or the special requirements to the people near the toll-gate	Do
5.	Amount of deposit required ...	... One-sixth amount of the contract of the previous year, viz., Rs. 287-1-5.
6.	Place of sale	... Taluk Office, Kallurkatte, (Nagar Taluk.)
7.	Date of sale	... 31st May 1924.
8.	Officer conducting the sale ...	... Sub-Division Officer, Sagar.
9.	Officer confirming the sale ..	... Revenue Commissioner.
10.	Remarks.	... Nil.

SCHEDULE B—(DETAILS OF TRAFFIC.)

Schedule of rates of toll.

			Rs.	a.	p.
1.	On every motor car		1	0	0
2.	Do	motor tricycle or bicycle	0	4	0
3.	Do	other vehicle of any description propelled by steam or other motor power	1	0	0
4.	Do	four-wheeled carriage	0	12	0
5.	Do	two-wheeled carriage on springs other than a jutka or ekka	0	8	0
6.	Do	ekka or jatka, laden	0	4	0
7.	Do	do unladen	0	2	0
8.	Do	other vehicle with springs including tricycle and bicycle	0	2	0
9.	Do	cart or other vehicle, not on springs, drawn by eight bullocks, buffaloes, horses, ponies, asses or mules, if laden	1	0	0
10.	Do	do do do if not laden ...	0	8	0
11.	Do	cart or other vehicle, not on springs, drawn by six bullocks, buffaloes, horses, ponies, asses or mules, if laden	0	8	0
12.	Do	do do do if not laden ...	0	4	0
13.	Do	cart or other vehicle, not on springs, drawn by four bullocks, buffaloes, horses, ponies, asses or mules, if laden	0	6	0

(q) a full description of the nature of charges under contingencies should be given. Vague entries such as "other items" Reserves," etc., should not found a place in the budget. Details should, as far as possible, be given for the amounts entered under "Miscellaneous";

(r) the gross transactions and not the net receipts or charges are to be entered.

12. Powers of District Board.

ALLOTMENTS AND TRANSFERS.

The allotments entered in the budget as passed by Government will be the original sanctioned allotments of the year and all expenditure during the course of the year must be regulated in accordance with these allotments. The District Board may, however, sanction transfer of funds from one major or minor head in the budget to any major or minor head but no such transfer can be sanctioned without a specific reappropriation being made from an allotment sanctioned in the budget.

13. Powers of Taluk Boards.

Taluk Boards shall adhere to the sanctioned budget as far as possible. They may sanction transfer of funds from one minor head to another under the same major head without any limit. All transfers sanctioned by a Taluk Board should be reported to the President of the District Board.

14. District Board shall exercise general control and supervision over Taluk Boards as regards the check of any irregularities which may be found in the statement of allotments and transfers of funds submitted by the latter. Transfers from one major head to another will be sanctioned by the District Board.

Applications to the District Board for transfer of allotments should invariably be in Form No. II (No. 37 of the Mysore Account Code.) When transfer of funds is sanctioned the statement will be returned to the officer submitting the application.

ALLOTMENT FROM BALANCE.

15. Additional allotments from balances should not as a general rule be sanctioned during the course of the year. The budget should therefore be so framed as to obviate the necessity for such allotments.

16. In cases, however, where fresh or additional expenditure cannot be provided for by specific reappropriation from the budget grants, the District Board may sanction allotments from balances in the case of Taluk Boards provided that the closing balances revised with reference to the actual opening balance is not thereby reduced below one-eighth of the total estimated income of the year. If this percentage is likely to be reduced the sanction of Government should be obtained by submitting an application in the Form III appended to this order. Provision is made in Section 28 (4) of Local Boards and Village Panchayets Regulation of 1918 for submission of supplemental estimates to Government in the case of District Funds.

COMMUNICATION OF SANCTION.

17. As soon as the order of Government sanctioning the estimates are received, the President of the District Board will carry out the alterations in his office copies of the budgets and print them.

18. Ten copies of the printed budget estimates should be sent by the President, District Board, to the Government, six copies to the Comptroller and two copies each to the Chief Engineer, to the Senior Surgeon and Sanitary Commissioner and to the Revenue Commissioner.

FORM I.

Statement showing the income, expenditure and balance of the Taluk Boards and Village Panchayets for the year 19 —19 .

No.	Name of Taluk Board or Village Panchayet	Opening balance	Receipts.			Total income including opening balance	Expenditure			Closing balance	Amount, if any, invested in securities or Banks at interest	Action taken to improve financial condition
			Normal	Extra-ordinary	Total		Normal	Extra-ordinary	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13
	I. TALUK BOARDS.											
	Total I ..											
	II. VILLAGE PANCHAYETS											
	Total II ..											

FORM II.

Form of statement to accompany all applications for sanction by re-appropriation to expenditure not provided for in Budget.

Expenditure proposed to be provided for :—

Rs. on account { Major head / Minor head / Detailed head }

of (a)

Amount proposed to be spent during the current year Rs.
Amount proposed to be spent during future years Rs.

proposed reappropriation for current year

Heads of estimate affected by the proposal (b)	Actual expenditure up to date of the proposal viz	Amount as in the estimate passed	Amounts as they will stand after re-appropriation
1	2	3	4
(1) Heads under which the proposed expenditure will fall.			
Total ...			
(2) Heads under which it is proposed to reduce the grants.			
Total ...			

(a) Here enter full description, mentioning the name of the Local Board.

(b) The same details must be shown as in the sanctioned estimate, as the re-appropriation has to be effected by transfer of the figures shown therein.

Note 1.—Any further explanation should be given on reverse, where also, if no re-appropriation is possible, the urgency and necessity for the expenditure should be fully explained.

Note 2.—Re-appropriation already sanctioned should be indicated by + and entries in column 2, quoting the number and date of sanction.

Note 3.—The estimates referred to are the budget and not the revised estimates. The revised estimates must never be referred to in this application.

Note 4.—The statement should be forwarded in duplicate.

FORM—IXI.

Application for allotments of funds from the balance required by the Board of .....

Name of Local Board.	Particular work or purpose	Major and minor heads in the budget	Amount provided for the work or purpose in the budget	Amount subsequently allotted or transferred	Amount now required	Necessity for the allotment	Reference to previous correspondence and the number and date of the Local Board's sanction	Amount of closing balance provided in the budget as revised with reference to the actual opening balance of the year	Total of all allotments made from such balance including those now applied for	Net balance available	Twelve and half per cent of estimated receipts
1	2	3	4	5	6	7	8	9	10	11	12

Station .....

Dated ..... 19 .....

President.

A. Abstract estimates of revenue and expenditure for the year 19 —19

Items	Estimate for the ensuing year 19 -19	Revised estimate for the current year 19 -19	Sanctioned estimate for the current year 19 -19	Accounts of past year 19 -19 (audited figures)	Items	Estimate for the ensuing year 19 -19	Revised estimate for the current year 19 -19	Sanctioned estimate for the current year 19 -19	Accounts of past year 19 —19 (audited figuress
1	2	3	4	5	6	7	8	9	10
Receipts.					*Expenditure.*				
A. Local cesses ..					A. Public works executed by the Public Works Department ..				
B. Mohatarfa ..					B. Public works executed by the Civil Department ..				
C. Tolls and ferries ..					C. Administration and collection ..				
D. Fees, fines and miscellaneous ..					D. Public health, safety and convenience				
E. Contributions and grants-in-aid					E. Miscellaneous				
F. Public debt ..					F. Public Debt				
Total Receipts					Total Expenditure ..				
Opening Balance ..					Closing Balance ..				
Grand Total ..					Grand Total ..				

A. Local cesses—
1. Allotment from local cess on land revenue
2. Allotment from cess on Excise and Forest revenues
Total A
B. Mohatarfa
C. Tolls and ferries—
1. Tolls
2. Ferries
Total C
D. Fees, fines and miscellaneous—
1. Cattle pounds—
(a) Fines for cattle trespass
(b) Sale proceeds of stray cattle
(c) Refund of feeding charges
Total 1
2. License fees—
Fees for dogs
Fees for shops
Other license fees
Total 2
3. Market collections
4. Cart-stand fees
5. Fees from travellers' bungalows, musafir-khanas and rest-houses and lodges

B. Statement showing details of estimates of receipts for the year 19 — 19

Items of receipts	Estimate for the ensuing year 19 —19	Revised estimate for the current year 19 —19	Sanctioned estimate for the current year 19 —19	Accounts of past year 19 —19 (audited figures)	Explanation for variations between columns 2 and 3, as well as for those between columns 2 & 5
1	2	3	4	5	6
6. Slaughterhouse fees					
7. Rents from cooly colonies					
8. Rents from other buildings and lands ...					
9. Fines under Village Sanitation Rules ...					
10. Other fines					
11. Sale proceeds of lands and produce of lands.					
12. Sale of manure					
13. Interest on arrears of Revenue... ...					
14. Interest on investments					
15. Notice and warrant fees					
16. Revenue from railways					
17. Cattle shows					
18. Lapsed deposits					
19. Other items					
Total D ...					

| | | |

C. Statement showing details of estimates of expenditure for the year 19 —19

[*N.B.*—Details of establishments should not be shown in the statement.]

Items of expenditure	Estimate for the ensuing year 19 —19	Revised estimate for the current year 19 —19	Sanctioned estimate for the current year 19 —19	Accounts of past year 19 —19 (audited figures)	Explanation for variations between columns 2 and 3, as well as for those between columns 2 & 5
1	2	3	4	5	6
EXPENDITURE.					
A. Public works executed by the Public Works Department—					
1. Original works					
2. Repairs					
3. Establishment					
4. Tools and plant					
Total A ...					
B. Public works executed by the Civil Department—					
1. Original works					
2. Repairs					
3. Establishment					
4. Tools and plant					
5. Contribution on account of road repairs—					
(*a*) To Provincial Funds					
(*b*) To Municipal Funds					
6. Contribution to Drinking Water Wells Funds.					
Total ...					

C.—Administration and Collection—

1. Administration—

(a) District Board office establishment.

(b) Taluk board office establishment ...

(c) Travelling allowance of the establishments ...

(d) Travelling allowance to non-official members of Local Boards ...

(e) Other items ...

(i) District board office contingencies

Taluk Board office do ...

Stationery charges ...

Furniture ...

Miscellaneous ...

Total 1 ...

2. Collection—

(a) House and mohatarfa taxes—

(i) Establishment ...

(ii) Commission ...

(iii) Contingencies ...

Total (a) ...

(b) Tolls, rents and other receipts—

(i) Establishment ...

(ii) Commission ...

(iii) Contingencies ...

Total (b) ...

Total 2 ...

C. Statement showing details of estimates of expenditure for 19 —19 .

Items of expenditure	Estimate for the ensuing year 19 —19	Revised estimate for the current year 19 —19	Sanctioned estimate for the current yeae 19 —19	Accounts of past year 19 —19 (audited figures)	Explanation for variations between columns 2 and 3, as well as for those between columns 2 & 5
1	2	3	4	5	6
3. Refunds—					
4. Pensions and gratuities—					
Contribution towards pensionary charges					
Pensions					
Gratuities					
Total 4 ...					
otal C					

51

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52

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C. Statement showing details of estimates of expenditure for the year 19 —19 .

Items of expenditure	Estimates for the ensuing year 19 —19	Revised estimate for the current year 19 —19	Sanctioned estimate for the current year 19 —19	Accounts of past year 19 —19 (audited figures)	Explanation for variations between columns 2 and 3, as well as for those between columns 2 & 5
2	2	3	4	5	6
3, Lighting charges including cost of lamp-posts, lanterns, etc.—					
(a) Establishment					
(b) Cost of electric power					
(c) Lighting by contract					
(d) Other items—					
Total 3 ..					
4. Accommodation for travellers—					
(a) Establishment					
(b) Other charges					
Total 4 ...					

53

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C. Statement showing details of estimates of expenditure for the year 19 —19.

Items of expenditure	Estimate for the ensuing year 19 —19	Revised estimate for the current year 19 —19	Sanctioned estimate for the current year 19 —19	Accounts of past year 19 —19 (audited figures)	Explanation for variations between columns 2 and 3 as well as for those between columns 2 and 5
1	2	3	4	5	6
Rewards to dog and snake-killers					
Supply of boats					
Miscellaneous					
Total 11 ...					
Total D ...					
E. Miscellaneous—					
1. Interest on loan					
2. Interest on overdrawal					
3. Other items—					
Expenditure of previous years adjusted in the current year					
Total 3 ...					
Total E ...					
F. Public Debt—					
1. Loans					
2. Deposits					
3. Advances					
4. Railway cess fund					
5. Education cess fund					
6. Drinking water wells fund					
Total F ...					
Total expenditure ...					

1	2	3	4	5	6	7	8
			19 — 19	19 — 19			
Public works executed by Public Works Department.	Public Works executed by Irrigation Department.						

E. Statement showing the *variations in the length* of roads repaired and the mileage allotted therefor.

Name of road	As estimated in the budget for 19 —19			As estimated in the budget for 19 —19			Authority for variation
	Number of miles	Rate per mile	Amount	Number of miles	Rate per mile	Amount	
2	3	4	5	6	7	8	9

F. Statement showing details of charges under Medical relief for the year 19 —19.

Details	Name and locality of Medical Institutions																							
	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount

G. Statement showing the *variation in the scale* establishments adopted in the budget estimate for the year 19 -19 and that for 19 -19

Head of account	Designation	For the year				Authority for variation
		19 —19		19 —19		
		Number	Rate	Number	Rate	
1	2	3	4	5	6	7

H. Statement showing the details of establishments of the.....District for the year 19 -19

Head of account	Designation	Number	Rate of salary	Total for each month	Total for the year	Remarks, *i.e.*, authority for the scale of establishment entertained
1	2	3	4	5	6	7

I. Statement showing the estimate of demand, collection and balance under District Funds.

Details		Local cess	Education cess	Railway cess	Mohatarfa	Ferries	Tolls	Other items, if any		Remarks
1		2	3	4	5	6	7	8	9	10	11
I Estimate for the ensuing year 19 -19	1. Opening balance of arrears										
	2. New demand										
	3. Total										
	4. Remission										
	5. Collection										
	6. Closing balance of arrears										
II Revised estimate for the current year 19 -19	7. Opening balance of arrears										
	8. New demand										
	9. Total										
	10. Remission										
	11. Collection										
	12. Closing balance of arrears										

III Sanctioned estimate for the current year 19 -19	13. Opening balance of arrears ...	
	14. New demand ...	
	15. Total ...	
	16. Remission ...	
	17. Collection ...	
	18. Closing balance of arrears ...	
IV Actuals for the past year 19 - 19	19. Opening balance of arrears ...	
	20. New demand ...	
	21. Total ...	
	22. Remission ...	
	23. Collection ...	
	24. Closing balance of arrears ...	

J. Statement showing the financial condition of the board.

Income.—

Total Receipts.—

Deduct extraordinary items :—*Viz.—*

1. Receipts under Drinking Water Wells Fund.
2. Do Railway cess.
3. Do Education cess.
4. Loans.
5. Other Public debt items.
6. Interest on investments.
7. Occasional grants from Government for special works.
8. Other items (to be specified.)

Total deductions ...

Normal income ...

Expenditure.—

Total expenditure.—

Deduct extraordinary items.—*Viz.—*

1. Public Works, optional.
2. Construction and improvement of Dispensary building including staff quarters.
3. Compensation.
4. Expenditure under Drinking Water Wells Fund.
5. Do Railway cess.
6. Do Education cess.
7. Investments.
8. Loans and other Public debt items.
9. Other items (to be specified.)

Total deductions ...

Normal Expenditure ...

Result of financial review ...

Action proposed to be taken to keep the normal expenditure within the normal income or to improve the resources of the Board.

Percentage of expenditure on Public works to normal receipts.

Percentage of expenditure on establishments to normal receipts.

..... Board.

K. Statement showing the details of balances and investments debt for the year 19 —19 .

Nature of balances	Opening balance	Receipts	Total	Expenditure	Closing balance	Remarks
1	2	3	4	5	6	7
i Revenue heads ...						
ii Public debt heads ...						
(a) Loans for ...						
(1)						
(2)						
(b) Deposits ...						
(c) Advances ...						
(d) Suspense ...						
(e) Stock ...						
(f) Drinking water wells fund.						
(g) Railway cess ...						
(1) Invested ...						
(2) Not invested ...						
(3) Interest ...						
(h) Education cess ...						
(1) Invested ...						
(2) Not invested ...						
(3) Interest ...						
(i) Other investments ...						
(j) Other items ...						
Total Public Debt ...						
Grand Total (i) and (ii) ...						
i.e., balance in treasuries ...						
Particulars of investments ...						
(a) Railway cess ...						
(b) Education cess ...						
(c) Other amounts ...						
Total ...						
Investments ...						
1 Mysore Bank ...						
2 Government Savings Bank.						
3 Government of India Securities.						
4 Government of Mysore Securities.						
5 Other investments to be detailed.						
Grand Total ...						